



Ohio Revised Code

Section 5735.40 No tax to be imposed on alternative fuels - exceptions.

Effective: October 12, 2006

Legislation: House Bill 245 - 126th General Assembly

(A) As used in this section:

- (1) "Alternative fuel" has the same meaning as in section 125.831 of the Revised Code.
- (2) "Political subdivision" means a county, township, municipal corporation, school district, or other body corporate and politic responsible for governmental activities in a geographic area smaller than that of the state.

(B) Except as provided in division (B)(6) of section 5739.02 of the Revised Code when levying the tax imposed by that section in conjunction with sections 5739.021, 5739.023, 5739.026, 5741.021, 5741.022, and 5741.023 of the Revised Code, or as provided in section 5739.101 of the Revised Code, no political subdivision shall levy or collect any excise, license, privilege, or occupational tax on alternative fuel or on the buying, selling, handling, or consuming of alternative fuel.
